

advertised and sold by the tax collector of said city for the payment of the same under the same rules and regulations and rights of redemption and in the same manner as are prescribed in this act for the sale of real estate for failure to pay street assessments as provided for in section six of this act.

Apportionment  
of cost of paving.

SEC. 4. The said mayor and board of commissioners shall assess two-thirds of the cost of the grading, paving, macadamizing, constructing cross-drains, side-drains, curbs, gutters, and all other necessary drains and crossings, and laying down any water or sewer pipes in any street, or otherwise improving said roadways or streets proper on the real estate abutting on such street, alley, or roadway, or portion thereof so improved or repaired, assessing one-third of such improvement on the real estate abutting on each side of the street or part thereof so improved or repaired, or in which a sewer or water line has been laid.

One-third to each  
owner of abutting  
property.

Equalization of  
assessments.

SEC. 5. That to equalize the assessments on real estate for the purposes described in section four of this act, the said mayor and board of commissioners shall estimate the total cost of such improvement made throughout the entire length of such work and improvement, and shall then prorate the cost thereof on the real estate abutting thereon in proportion to the frontage on the street or portion thereof so improved, or in which a sewer or water line has been laid, and charge to and assess upon the real estate upon each side of the street upon which said work is done its pro rata share of one-third of the cost of such improvement made under the provisions of this act: *Provided, however,* in

Subdivision of  
property in case  
of sale.

Plat to be filed in  
office of tax col-  
lector.

Frontage and  
depth.

Assessment on  
front lots only.

order to avoid obstructing landowners in subdividing and selling their property by reason of the liens hereby created upon the same, such landowners may subdivide their lands in such manner as they may see fit, and shall file in the office of the tax collector a plat or subdivision, making the lots fronting on the streets so paved or improved or in which a sewer or water line has been laid, of any desired frontage, but not less than seventy-five feet in depth, and the assessments made and the liens created by virtue hereof for street improvements, or sewer or water line, shall hereafter affect and attach to such front lots only, not less than seventy-five feet in depth; and where in such cases any lands fronting on such improvements are so subdivided into lots, each of said lots fronting on such improvements shall be and remain charged with its ratable proportion of said assessments and lien, according to its frontage. Wherever the said mayor and board of commissioners shall order paving or other improvements to be made, or sewer or water line to be laid, on any street or any part thereof in said city, they shall have the same accurately surveyed and a permanent grade thereof established, and cause an accurate map to be made of the various lots and properties abutting on said street or the portion thereof so proposed to be improved, showing the exact frontage of each lot,

Survey of pro-  
posed improve-  
ments.